IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

UNITED STATES OF AMERICA)
Plaintiff,)
v.) Civil No. 1:12-cv-0046
CHARLES HUGHES, CATHY A. HUGHES, MELISSA SUE HUGHES WALLACE, A&A NORTH AMERICAN FINANCIAL, LLC and INGHAM TOWNSHIP TREASURER,)) (,))
Defendants.) }

STIPULATION TO JUDGMENT AND JUDGMENT ENTRY

The plaintiff United States of America and defendant A&A North American Financial, LLC, agree and stipulate that a judgment shall be entered as follows:

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

A&A North American Financial, LLC, has no right, title, claim, lien, or interest in the real property located at 2312 Dexter Trail, Dansville, Michigan (the "Property"), and more specifically described as:

A parcel of land in the South ½ of Section 36, Town 2 North, Range 1 East, Ingham Township, the surveyed boundary of said parcel described as commencing at the South 1/4 corner of said Section 36, thence North 89 degrees 39 minutes 31 seconds East along the South line of the Southeast 1/4 of said Section 36, a distance of 255.05 feet to the centerline of Dexter Trail; thence North 18 degrees 04 minutes 24 seconds West along the centerline of said road 229.79 feet to the point of beginning of this description; thence West parallel with the South line of the Southwest 1/4 of said Section 36, a distance of 975.23 feet; thence North 00 degrees 55 minutes 00 seconds West 500.50 feet; thence North 88 degrees 40 minutes 30 seconds East 814.00 feet to the centerline of Dexter Trail; thence South 18 degrees 04 minutes 24 seconds East along said centerline 546.21 feet to the point of beginning.

As per MCL 600.2807(1), A&A North American Financial, LLC's lien did not attach to the subject property at any time due to the fact that the A&A North American Financial, LLC's

underlying judgment was against Defendant Charles Hughes alone and the described property is held by tenants by entirety.

Each party shall bear its own costs of this action.

IT IS SO ORDERED, ADJUDGED AND DECREED:

Entered: November 7, 2012

/s/ Paul L. Maloney
PAUL L. MALONEY
United States District Judge

Agreed:

For Plaintiff, United States of America:

LAURA C. BECKERMAN Trial Attorney, Tax Division

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For Defendant, A&A North American Financial LLC:

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